ORANGE COUNTY APPLICATION FOR CHANGED ASSESSMENT

ORANGE COUNTY					
APPLICATION FOR CHANGED ASSESSMENT	For Clerk's Use Only:				
his form contains all the requests for information that are required for filing an application for hanged assessment. Failure to complete this application may result in rejection of the application	·				
nangea assessment. Tattare to comprete this application may result in rejection of the application ind/or denial of the appeal. Applicants should be prepared to submit additional information if re- tuested by the Assessor or at the time of the hearing. Failure to provide information the Assessment					
hppeals Board considers necessary may result in the continuance of the hearing.					
THE SINGLE FACT THAT YOUR TAXES OR ASSESSED VALUE INCREASED WILL NOT SUPPORT THIS APPEAL AND WILL RESULT IN DENIAL (Property Tax Rule 305(c)(1)(G)).					
PLEASE TYPE OR PRINT IN INK – SEE INSTRUCTIONS FOR FURTHER INFORMATION.					
1. APPLICANT'S NAME (Please Print Clearly):	3. PROPERTY I.D. INFORMATION				
	SECURED: APN#				
LAST NAME FIRST NAME M.I.	(Supplemental Asmt Only) UNSECURED: -				
CTDEETING DOV. ORIGITA A 1' & M.T. ALL	(Tax Year) (Assessment/Bill #) PROPERTY ADDRESS/LOCATION:				
STREET/P.O. BOX – (MUST be Applicant's Mailing Address)	TROI ERTT TIBBRESS/EDOCTTION.				
CITY STATE ZIP	PROPERTY TYPE: Residential Multi Family No. of Units				
_()	Commercial/Industrial Vacant Land Possessory Interest Marine/Aircraft Bus. Personal Prop/Fixtures Other				
DAYTIME PHONE FAX NUMBER Email Address:	Economic Unit – Multi Application (Attach Clerk's Form(s) AH 305-M)				
	Economic Unit Contains Parcels IS THIS PROPERTY A SINGLE FAMILY, OWNER-OCCUPIED DWELLING?				
2. AGENT or ATTORNEY FOR APPLICANT (Please Print):	YES NO				
COMPANY NAME	4. VALUES A. Value On Roll B. Applicant's Opinion of Value				
	Land/Min Rights \$				
CONTACT: LAST NAME FIRST NAME M.I.	Impvts/Bldg \$				
NUMBER & STREET/P.O. BOX	Trade Fixtures \$				
	Personal Prop \$,,,				
CITY STATE ZIP	Craft \$,,				
DAYTIME PHONE FAX NUMBER	TOTAL \$,,				
Email Address: AGENT'S AUTHORIZATION: If the applicant is a corporation, the Agent's authorization must be signed by	Penalty \$,,				
an officer or authorized employee of the business entity. If the Agent is not an attorney licensed in CA or a spouse, child, or parent of the person affected, the following must be completed (or attached to the application –	5. TYPE OF ASSESSMENT BEING APPEALED (Check only one):				
See instructions). Agent's Name (print/type)	IMPORTANT – See Instructions for Filing Periods Regular Assessment – Value as of January 1 of the Current Year				
Is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application. Clerk's Form 305-A for attached	Supplemental Assessment (Attach copy of notice*)				
authorizations may be used. See Instructions.	Date of Notice: Roll Year**: Roll Change Escape Assessment Calamity Reassessment				
Applicant/Office/Authorized Employee (print)	☐ Roll Change ☐ Escape Assessment ☐ Calamity Reassessment (Attach copy of Roll Change/Calamity notice* or copy of Escape bill*)				
SIGNATURE:	Date of Notice or Bill: Roll Year**:				
TITLE: DATE:	Penalty Assessment *Required **Only one roll year per application				
6. THE FACTS THAT I RELY UPON TO SUPPORT THE REQUESTED CHANG	. , , ,				
uncertain of which item to check, please check "I. Other" and attach a copy of a brief explanation	of your reason(s) for filing this application.				
PLEASE SEE INSTRUCTIONS BEFOR					
	E. PERSONAL PROPERTY/FIXTURES: Assessor's value of personal property and/or fixtures exceeds market value.				
B. CHANGE IN OWNERSHIP B1. No change in ownership or other reassessable event	 ☐ E1. All personal property/fixtures. ☐ E2 Only a portion of the personal property/fixtures. Attach description of items. 				
occurred on the date of	☐ F. PENALTY ASSESSMENT: Penalty assessment is not justified is incorrect.				
B2. Base year value for the change in ownership established on the date of is incorrect.	☐ G. CLASSIFICATION: Assessor's classification and/or allocation of property is incorrect.				
C. NEW CONSTRUCTION C1. No new construction or other reassessable event	H. APPEAL AFTER AN AUDIT: MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.				
occurred on the date of .	H1. Amount of escape assessment is incorrect.				
C2. Base year value for the new construction established on the date of is incorrect.	☐ H2. Assessment of other property of the assessee at the location is incorrect. ☐ I. OTHER: Explain below or attach explanation:				
□ D. CALAMITY REASSESSMENT: Assessor's reduced value incorrect for property Property damaged by misfortune or calamity.	I. OTHER. Explain below of added explanation.				
7. WRITTEN FINDINGS OF FACT: \$134.00 per parcel/economic unit:	Requested Not Requested				
8. DO YOU WANT TO DESIGNATE THIS APPLICATION AS A CLAIM FOR H	REFUND? Please refer to instructions first. \[\] No \[\] Yes				
9. HEARING OFFICER: I request that my application be heard before a Hearing Officer	☐ No ☐ Yes ☐ Night Hearing (if available)				
SIGNATURE: I certify (or declare) under penalty of perjury under the laws of the State of California	rnia that the foregoing and all information hereon, including any accompanying statements or				
documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the the payment of the taxes on that property-"the applicant"), (2) an agent authorized by the applicant ur	owner of the property or the person affected (i.e., a person having a direct economic interest in				
State Bar No.: who has been retained by the applicant and has been authorized as the property of the applicant and has been authorized by the applicant and has been at the					
SIGNATURE SIGNED AT	CITY STATE DATE				

8. DO YOU WANT TO DESIGNATE	THIS APPLIC	ATION AS A	CLAIM FOR	REFUND? P	lease refer to ins	ructions first.	. No	Yes	
9. HEARING OFFICER: I request that n	ny application be	heard before a	Hearing Office	r N	o Yes	Night Nigh	ht Hearing (if availa	able)	
SIGNATURE: 1 certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property-"the applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No.:									
SIGNATURE			SIGNED AT CITY		STATE		DATE		
NAME AND TITLE (Please print or type) SBE FORM AH 305/OC	(check one)	Owner	Agent	Attorney	Spouse	Child	Parent _	Person Affected	

<u>INSTRUCTIONS</u>: Important instructions are available in the accompanying brochure entitled, "How to Complete an Application for Changed Assessment." Be sure to read these new instructions prior to completion of your application.

Form Highlights and Information of Importance:

- Be sure to use the State mandated form, SBE FORM AH 305/OC. No other form will be accepted.
- If you are authorizing an agent to act for you, you MUST complete and sign Section 2 ("Agent's Authorization") or an agent's authorization may be attached to this application by using COB form 305-A. Be sure to read instructions for details.
- Be SURE to sign your application, preferably in blue ink.
- In Section 5, be sure to check only ONE box.
- If you are challenging more than one type of appeal, you must complete a <u>separate</u> application form for each. Further, if you are challenging more than one roll year, you must complete a <u>separate</u> application form for each year appealed.
- In Section 6, check only the **box(es)** that apply and *best* describe(s) the facts you relied upon.
- Be sure to complete **ALL** applicable sections of the form or your application may be returned as invalid.
- If you are **challenging the regular roll as a result of an audit by the Assessor**, you must file separate applications for your real property and business personal property if both issues are being challenged <u>unless</u> your real property and business personal property are combined on the secured roll.
- If you are **appealing only an item, category, or class of property,** attach a separate sheet identifying what property will be the subject of this appeal.
- APPEAL AFTER AN AUDIT must include a complete description of each property (item, category, or class of property) being appealed and the reason for the appeal.

Assessment Appeals Assistance:

- Be sure to read your instructions thoroughly.
- Visit our Web site at www.oc.ca.gov/cob/appeal.htm for downloadable copies of all related assessment appeals forms, instructions, community outreach workshops, and informational brochures.
- Visit us at the Orange County Fair or stop by our office for personal assistance.

Where to File an Application:

• In Person: Clerk of the Board Office

Civic Center Finance Building, Room 238 12 Civic Center Plaza, Santa Ana, California

• By Mail: Orange County Assessment Appeals Board

P.O. Box 22023

Santa Ana, California 92702-2023

Type of Assessment and Filing Deadlines:

• Regular Appeals: July 2 to September 15 Each Year at 5:00 p.m.*

Supplemental/Roll Correction Appeals:
 Escape Appeals:
 60 Days from Date of Notice*
 60 Days from Date of Escape Bill*

• Calamity Appeals: 6 Months from Date of Calamity Reassessment Notice*

* If the last day of the filing deadline falls on a weekend or holiday, the filing period will be extended to the next business day at 5:00 p.m..

Proof Required:

You must be able to present *factual evidence* that your assessment should be lowered. This evidence must show comparable sales or other real estate market data supporting your opinion of value <u>as of the event date</u>, and up to 90 days thereafter. Sales or other evidence which dates more than 90 days after the event date **may not** be considered by the Assessment Appeals Board and will not support your appeal. This information should *not be submitted* with your Application. You must bring your evidence to the hearing. If you fail to provide evidence, your appeal will be denied. Workshops on "How to Prepare for Your Hearing" are provided throughout the year at a location near you.